

REVISOR'S NOTE: This section is new language derived without substantive change from the first and second sentences of former Art. 81, § 9A(a) and (e)(6).

In subsection (a) of this section, the former phrase "firm or corporation" is deleted as included in the defined term "person".

In subsection (b) of this section, the term "stock in business of a warehouser" is added to clarify what property is exempt under this section.

Also in subsection (b) of this section, the phrase "governing body" is substituted for the former phrase "County Commissioners", for clarity.

Also in subsection (b) of this section, the former phrase "notwithstanding the provisions of this subsection" is deleted as superfluous.

The third sentence of former Art. 81, § 9A(e)(6), which related to an appeal from the action of the county in granting or refusing to grant an exemption, is deleted as unnecessary in light of the appeal provisions in Title 14, Subtitle 5 of this article.

Defined terms: "Governing body" § 1-101
"Person" § 1-101

7-510. SAME -- CALVERT, KENT, AND QUEEN ANNE'S COUNTIES.

IN CALVERT, KENT, OR QUEEN ANNE'S COUNTY, WHEN AUTHORIZED BY THE GOVERNING BODY OF THE COUNTY BY LAW, 1 OR MORE CLASSES OF THE PERSONAL PROPERTY OF ANY COMMERCIAL, MANUFACTURING, OR PROFESSIONAL BUSINESS THAT IS ACTUALLY USED IN THE BUSINESS, INCLUDING FURNITURE, FIXTURES, EQUIPMENT, AND SUPPLIES, IS NOT SUBJECT TO THE COUNTY PROPERTY TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9A(a) and (n).

The phrase "when authorized ... by law" is substituted for the former phrase "may, by appropriate action, eliminate", for clarity.

The former reference to "tangible", which modified "personal property", is deleted as superfluous. As to this deletion, see the General Revisor's Note to this title.

Defined terms: "County" § 1-101
"County property tax" § 1-101
"Includes"; "including" § 1-101
"Manufacturing" § 1-101